

2007 Real Estate Withholding Tax Statement**593-B**

Attach to Form 593, Real Estate Withholding Remittance Statement

Copy A FOR FRANCHISE TAX BOARD**Part I Withholding Agent (Payer/Sender)** Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

☐ FEIN ☐ CA Corp. No.

SSN or ITIN

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

SSN or ITIN

Spouse's SSN or ITIN (if jointly owned)

☐ FEIN ☐ CA Corp. No.**Escrow or Exchange Information**

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Withholding Method Selected Check one: <input type="checkbox"/> Total Sales Price (complete box 7a and 7b, skip box 8 and 9) <input type="checkbox"/> Alternative Election (skip box 7a and 7b, complete box 8 and/or 9)	7a Amount Subject to Withholding (Total Sales Price) \$ _____ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Sale Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) <input type="checkbox"/> Failed Exchange (Less Boot at Sale)	
7b Amount Withheld From This Seller (Total Sales Price) \$ _____ (.0333 x Amount subject to withholding from box 7a)	8 Amount Withheld From This Seller (Alternative Election) \$ _____ Enter the amount from Form 593-E, line 17. Check One (see instructions): <input type="checkbox"/> 9.3% Individual <input type="checkbox"/> 8.84% Corporation <input type="checkbox"/> 10.84% Bank and Financial Corporation <input type="checkbox"/> 1.5% S Corporation <input type="checkbox"/> 3.5% Financial S Corporation	9 Installment Withholding Percent _____ % (Percent from Box 9 instructions) Apply this percent to all installment payments.	

Preparer: Name and Title (please type or print)

Telephone Number

()

Part II Election and Certification of Seller or Transferor (Complete and Sign if you elect the Alternative Withholding Amount and you checked "Alternative Election" in box 6 and completed box 8 and/or 9.)

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I elect the alternative withholding and hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance.

Seller's name (type or print) _____

Seller's signature _____ Date: _____

Spouse's name (if jointly owned) _____

Spouse's signature (if jointly owned) _____ Date: _____

2007 Real Estate Withholding Tax Statement**593-B**

This is important **tax information** and is being furnished to the Franchise Tax Board.
File this form with your California tax return.

Copy B FOR SELLER OR TRANSFEROR**Part I Withholding Agent (Payer/Sender)** Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

☐ FEIN ☐ CA Corp. No.

SSN or ITIN

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

SSN or ITIN

Spouse's SSN or ITIN (if jointly owned)

☐ FEIN ☐ CA Corp. No.**Escrow or Exchange Information**

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Withholding Method Selected Check one: <input type="checkbox"/> Total Sales Price (complete box 7a and 7b, skip box 8 and 9) <input type="checkbox"/> Alternative Election (skip box 7a and 7b, complete box 8 and/or 9)	7a Amount Subject to Withholding (Total Sales Price) \$ _____ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Sale Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) <input type="checkbox"/> Failed Exchange (Less Boot at Sale)	
7b Amount Withheld From This Seller (Total Sales Price) \$ _____ (.0333 x Amount subject to withholding from box 7a)	8 Amount Withheld From This Seller (Alternative Election) \$ _____ Enter the amount from Form 593-E, line 17. Check One (see instructions): <input type="checkbox"/> 9.3% Individual <input type="checkbox"/> 8.84% Corporation <input type="checkbox"/> 10.84% Bank and Financial Corporation <input type="checkbox"/> 1.5% S Corporation <input type="checkbox"/> 3.5% Financial S Corporation	9 Installment Withholding Percent _____ % (Percent from Box 9 instructions) Apply this percent to all installment payments.	

Preparer: Name and Title (please type or print)

Telephone Number

()

Part II Election and Certification of Seller or Transferor (Complete and Sign if you elect the Alternative Withholding Amount and you checked "Alternative Election" in box 6 and completed box 8 and/or 9.)

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I elect the alternative withholding and hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance.

Seller's name (type or print) _____

Seller's signature _____ Date: _____

Spouse's name (if jointly owned) _____

Spouse's signature (if jointly owned) _____ Date: _____

2007 Real Estate Withholding Tax Statement**593-B**

This is important **tax information** and is being furnished to the Franchise Tax Board.
Keep this form with your California tax records.

Copy C FOR SELLER OR TRANSFEROR**Part I Withholding Agent (Payer/Sender)** Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

☐ FEIN ☐ CA Corp. No.

SSN or ITIN

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

SSN or ITIN

Spouse's SSN or ITIN (if jointly owned)

☐ FEIN ☐ CA Corp. No.**Escrow or Exchange Information**

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Withholding Method Selected Check one: <input type="checkbox"/> Total Sales Price (complete box 7a and 7b, skip box 8 and 9) <input type="checkbox"/> Alternative Election (skip box 7a and 7b, complete box 8 and/or 9)	7a Amount Subject to Withholding (Total Sales Price) \$ _____ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Sale Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) <input type="checkbox"/> Failed Exchange (Less Boot at Sale)	
7b Amount Withheld From This Seller (Total Sales Price) \$ _____ (.0333 x Amount subject to withholding from box 7a)	8 Amount Withheld From This Seller (Alternative Election) \$ _____ Enter the amount from Form 593-E, line 17. Check One (see instructions): <input type="checkbox"/> 9.3% Individual <input type="checkbox"/> 8.84% Corporation <input type="checkbox"/> 10.84% Bank and Financial Corporation <input type="checkbox"/> 1.5% S Corporation <input type="checkbox"/> 3.5% Financial S Corporation	9 Installment Withholding Percent _____ % (Percent from Box 9 instructions) Apply this percent to all installment payments.	

Preparer: Name and Title (please type or print)

Telephone Number

()

Part II Election and Certification of Seller or Transferor (Complete and Sign if you elect the Alternative Withholding Amount and you checked "Alternative Election" in box 6 and completed box 8 and/or 9.)

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I elect the alternative withholding and hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance.

Seller's name (type or print) _____

Seller's signature _____ Date: _____

Spouse's name (if jointly owned) _____

Spouse's signature (if jointly owned) _____ Date: _____

2007 Real Estate Withholding Tax Statement**593-B****Copy D** FOR WITHHOLDING AGENT'S RECORDS**Part I Withholding Agent (Payer/Sender)** Check one: ☐ Escrow/Title Company ☐ Accommodator/Intermediary ☐ Buyer

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

☐ FEIN ☐ CA Corp. No.

SSN or ITIN

Seller or Transferor (Complete one 593-B for each seller, unless husband and wife)

Name, Mailing Address, (number and street, PO Box, rural route, Apt. no., suite, room, or PMB no.), City, State, and ZIP Code

SSN or ITIN

Spouse's SSN or ITIN (if jointly owned)

☐ FEIN ☐ CA Corp. No.**Escrow or Exchange Information**

1 Escrow or Exchange Number	2 Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment	3 Total Sales Price \$	4 Ownership Percentage _____ %
5 Address (or parcel number and county) of the California real property transferred	6 Withholding Method Selected Check one: <input type="checkbox"/> Total Sales Price (complete box 7a and 7b, skip box 8 and 9) <input type="checkbox"/> Alternative Election (skip box 7a and 7b, complete box 8 and/or 9)	7a Amount Subject to Withholding (Total Sales Price) \$ _____ Check One: <input type="checkbox"/> Total Sales Price x Ownership % <input type="checkbox"/> Installment Sale Payment <input type="checkbox"/> Boot <input type="checkbox"/> Failed Exchange (Total Sales Price x Ownership %) <input type="checkbox"/> Failed Exchange (Less Boot at Sale)	
7b Amount Withheld From This Seller (Total Sales Price) \$ _____ (.0333 x Amount subject to withholding from box 7a)	8 Amount Withheld From This Seller (Alternative Election) \$ _____ Enter the amount from Form 593-E, line 17. Check One (see instructions): <input type="checkbox"/> 9.3% Individual <input type="checkbox"/> 8.84% Corporation <input type="checkbox"/> 10.84% Bank and Financial Corporation <input type="checkbox"/> 1.5% S Corporation <input type="checkbox"/> 3.5% Financial S Corporation	9 Installment Withholding Percent _____ % (Percent from Box 9 instructions) Apply this percent to all installment payments.	

Preparer: Name and Title (please type or print)

Telephone Number

()

Part II Election and Certification of Seller or Transferor (Complete and Sign if you elect the Alternative Withholding Amount and you checked "Alternative Election" in box 6 and completed box 8 and/or 9.)

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I elect the alternative withholding and hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance.

Seller's name (type or print) _____

Seller's signature _____ Date: _____

Spouse's name (if jointly owned) _____

Spouse's signature (if jointly owned) _____ Date: _____

Instructions for 593-B

Real Estate Withholding Tax Statement

Purpose

Use this form to report real estate withholding on sales closing in 2007, on installment payments made in 2007, or on exchanges which were completed or failed in 2007.

Use a separate Form 593-B to report the amount withheld from each seller. If the sellers are married and they plan to file a joint return, include both spouses on the same Form 593-B.

Common Errors

Year of Form – The year (upper left corner) of Form 593-B must be the same as the year in box 2. See instructions for box 2. If you do not have Form 593-B with the correct year, go to our Website at www.ftb.ca.gov to get the correct form.

Related Form 593 – Forms 593-B must be sent to the Franchise Tax Board (FTB) with Form 593, Real Estate Withholding Remittance Statement.

Incomplete Information – Be sure to complete all information.

Identification Numbers – Check to see that the withholding agent's and seller's tax identification numbers are correct and listed in the same order as the names. If both a husband and wife are listed, make sure both social security numbers (SSN) or individual taxpayer identification numbers (ITIN) are listed in the same order as their names.

Trusts and Trustees – It is important to report the correct name and tax identification number when title is held in the name of a trust. If the seller is a trust, see the instructions under **Seller or Transferor**.

Examples – Examples for completing Form 593-B in various situations are on the FTB Website at www.ftb.ca.gov. Search **Withholding or 593-B Examples**.

Who Must File

Any person who withheld on the sale or transfer of California real property during the calendar month must file Forms 593 and 593-B to report and remit the amount withheld. Generally, this will be the title company, escrow company, intermediary, or accommodator. Normally, the buyer will only complete these forms when reporting the withholding on installment payments.

When and Where to File

File **Copy A** of Form 593-B with Form 593 and pay the amount of tax withheld within 20 days following the end of the month in which the transaction occurred.

Attach **Copy A** of Form 593-B to the back of Form 593 and mail with payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Distribute the other copies of Form 593-B as follows:

- **Copies B & C** – Send to sellers within 20 days following the end of the month in which the transaction occurred.
- **Copy D** – Retained by withholding agent.

Penalties

If the withholding agent does not furnish complete and correct copies of Form 593-B to the **seller** by the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or 10% of the required withholding.

If the withholding agent does not furnish complete and correct copies of Form 593-B to the **FTB** by the due date but does file them within 30 days of the due date, the penalty is \$15 per Form 593-B. If Form 593-B is filed more than 30 days after the due date, the penalty is \$50 per Form 593-B. If the failure is due to an intentional disregard of the requirement, the penalty is the greater of \$100 or 10% of the required withholding.

Amending Form 593-B

Note: Do not file an amended Form 593-B to cancel the withholding amount for a Form 593-C filed after the close of escrow.

To amend Form 593-B:

- Complete a new Form 593-B with the correct information.
- Write "Amended" at the top of the revised form.
- Include a letter explaining what changes were made and why.
- Fax the amended form and letter to our general fax number, (916) 845-9512, unless the amended form was requested by the FTB and a different fax number was provided.
- Whenever an amended Form 593-B is provided to the FTB, Copies B & C should also be provided to each affected seller.

Note: Amended forms can only be filed by the withholding agent. If a seller notices an error, the seller should contact the withholding agent.

Instructions for Seller

This withholding of tax does not relieve you from the requirement to file a California tax return and report the sale within three months and fifteen days (two months and fifteen days for a corporation) after the close of your taxable year.

You may be assessed penalties if:

- You do not file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

How to Claim the Withholding

To claim the withholding credit, report the sale or transfer as required and enter the amount in **Box 7b** or **Box 8** on the line for real estate or nonresident withholding on your tax return. Attach the Form 593-B, Copy B to the lower front of your California tax return.

Note: If withholding was done for a failed exchange or on boot in the year following the year the property was sold, the withholding is shown as a credit for the tax year the withholding occurred since you qualify for installment sale reporting. If you elect to report the gain in the year the property was sold, instead of in the year you received the payment, contact the Franchise Tax Board at **(888) 792-4900** prior to filing your California tax return for instructions to have the credit transferred to the prior year.

Specific Instructions

Withholding Agent

Check the box to indicate the type of withholding agent (the person actually sending the withholding to the FTB). Typically, this is the escrow or title company for regular sales and simultaneous deferred exchanges; the accommodator or intermediary for non-simultaneous exchanges; and the buyer for installment payments.

Enter the name, address, and tax identification number of the withholding agent (payer/sender). Enter the SSN or ITIN only when the buyer, who is an individual, is sending the withholding payment.

Seller or Transferor

Enter the name, address, and tax identification number of the seller or transferor. If the seller has applied for a tax identification number, but it has not been received, enter, "Applied For" in the space for the seller's ID and attach a copy of the federal application behind Form 593-B.

If the seller is an **individual**, enter the SSN or ITIN. If the sellers are husband and wife and plan to file a joint return, enter the name and SSN or ITIN for each spouse. Otherwise, do not enter information for more than one seller. Instead, complete a separate Form 593-B for each seller.

If the seller is a **revocable trust**, enter the grantor's individual name and SSN or ITIN. Do not enter the name of the trust. (For tax purposes, the revocable trust is transparent and the individual seller must report the sale and claim the withholding on the individual's tax return). If the trust was a revocable trust that became irrevocable upon the grantor's death, enter the name of the trust and the trust's federal employer identification number (FEIN). If the trust has not applied for a FEIN, leave the tax identification number blank.

Do not enter the decedent's social security number or individual taxpayer identification number or trustee information.

If the seller is an **irrevocable trust**, enter the name of the trust and the trust's federal employer identification number (FEIN). If the trust has not applied for a FEIN, leave the tax identification number blank. **Do not enter the trustee information.**

If the seller is a **single member disregarded LLC**, enter the name and tax identification number of the single member.

For all other **non-individual** sellers, enter the FEIN or California corporation number.

Escrow or Exchange Information

Caution – Installment Sales

Follow the Installment Sales instructions only if the buyer **agrees** either to withhold $3\frac{1}{3}\%$ on each principal payment or the installment withholding percentage specified by seller according to box 9 in Form 593-B. The buyer must have completed and signed Form 593-I, Real Estate Withholding Installment Sale Agreement, to defer any withholding. Attach Form 593-I behind the Form 593-B with the withholding amount calculated as part of the first installment payment paid in escrow, or with the first principal payment withholding, if there was no first installment payment paid in escrow. You need not obtain seller's signature on each new and completed Form 593-B.

If the buyer **did not agree** either to withhold $3\frac{1}{3}\%$ on each principal payment or the installment withholding percentage specified on box 9 on Form 593-B, or did not complete Form 593-I, then follow the instructions for **Sales**.

Box 1 – Escrow or Exchange Number

Enter the escrow or exchange number for the property transferred.

Box 2 – Date of Transfer, etc.

Sales: Enter the date escrow closed.

Installment Sales: For withholding on first installment payment, enter the date escrow closed. For withholding on periodic installment payments, enter the date of the installment payment.

Exchanges: For completed exchanges, enter the date that the boot (cash or cash equivalent) was distributed to the exchanger. For failed exchanges, enter the date when it was determined that the exchange would not meet the deferred exchange requirements and any cash was distributed to the seller.

Note: When withholding on boot or a failed exchange, be sure to use the forms for the year that you entered in box 2 (rather than the year of the sale), since the seller will be able to use installment sale reporting for the gain.

Box 3 – Total Sales Price

Sales: Enter the total sales price of the property, unadjusted for the seller's ownership percentage. However, if on Form 593-C, Real Estate Withholding Certificate, the seller allocated the sales price based on the portion used as a principal residence verses a rental, enter only the rental portion (e.g. a duplex is sold where the seller lived in one side and rented the other side).

Installment Sales: For withholding on the first installment payment paid in escrow, enter the total sales price for the property transferred, unadjusted for the seller's ownership percentage. For withholding on periodic installment payments, leave this box blank.

Exchanges: For all completed deferred exchanges, or when the seller is receiving cash out of escrow, but intends to complete a deferred exchange, leave this box blank.

If a non-simultaneous exchange is not completed or does not meet the deferred requirements, enter the total sales price.

Box 4 – Ownership Percentage

Enter this seller's ownership percentage rounded to two decimal places (e.g. 66.67%).

Failed Exchanges: If multiple transferors attempted to exchange this property, enter this seller's ownership percentage. Otherwise, enter 100.00%.

Box 5 – Address

Sales and Installment Sales: Enter the address (parcel number and county) of the transferred property.

Exchanges: Enter the address of the relinquished property.

Box 6 – Withholding Method Selected

Check the box of the withholding method selected. Either the $3\frac{1}{3}\%$ of the sale price or the alternative election based on the applicable tax rate as applied to the gain on sale. Check only one box.

Boxes 7a and 7b should only be completed when the seller selects the Standard Withholding Amount.

Box 7a – Amount Subject to Withholding (Total Sales Price)

Complete this box if you are selecting the sales price method.

Sales: Multiply the Total Sales Price in box 3 by the Ownership Percentage in box 4 and enter the result in box 7a. Check the **Total Sales Price x Ownership %** box.

If the seller intends to complete a deferred exchange, but receives boot (cash or cash equivalent) out of escrow, enter the amount of boot received by the seller. Check the **Boot** box.

Installment Sales: If you are withholding on the first installment payment in escrow, enter the amount of the first installment payment. If you are withholding on a periodic installment payment, enter the principal portion of the payment. Check the **Installment Sale Payment** box if you are withholding on either the first

installment payment or a principal payment.

Exchanges: For completed deferred exchanges, enter the amount of boot (cash or cash equivalent) received by the seller. Check the **Boot** box.

Failed Exchanges: Multiply the Total Sales Price in box 3 by the Ownership Percentage in box 4 and enter the result in box 7a. Check the **Failed Exchange** box.

Note: If a failed deferred exchange had boot withheld upon in the original relinquished property, reduce the amount that would otherwise be shown in box 7a by the boot that was already withheld upon in that escrow (total sales price times ownership percentage less boot withheld upon). Check the **Failed Exchange – Less Boot at Sale** box.

Box 7b – Amount Withheld From This Seller (Total Sales Price)

Complete this box if you are selecting the sales price method.

Multiply the Amount Subject to Withholding in box 7a by $3\frac{1}{3}\%$ (.0333) and enter the result in box 7b. This is the amount to withhold on this seller.

Boxes 8 and 9 should only be completed when the seller has elected the Alternative Withholding.

Box 8 – Amount Withheld From This Seller (Alternative Election)

Check the corresponding tax rate used.

Sales: Enter the amount from Form 593-E, line 17.

Failed Exchanges: Multiply the Amount Subject to Withholding by the corresponding tax rate and enter the result in box 8.

Note: If a failed deferred exchange had boot withheld upon in the original relinquished property, reduce the amount that was already withheld upon in that escrow.

Installment Sales: The Installment Withholding Percent from box 9 is applied to all installment payments (principal only), including the first installment payment received during escrow to determine the gain on sale. The gain on sale is then multiplied by the seller's applicable tax rate to determine the withholding amount.

Note: You must complete box 9 worksheet on page 7 to determine the withholding percentage needed to complete the withholding amount in item c below.

- a. Installment Payment \$ _____
- b. Gain on Sale, multiply
line a by box 9 \$ _____
- c. Withholding Amount \$ _____
Multiply line b by the applicable tax rate
Enter the result above and in box 8.

Individual 9.3%
Corporation 8.84%
Bank and Financial Corporation 10.84%
S Corporation 1.5%
Financial S Corporation 3.5%

Box 9 – Installment Withholding Percent

Complete this box to calculate the Installment Withholding Percent that will be applied to all installment payments, including the first installment payment received during escrow. If withholding on a periodic installment payment, then the seller must provide the withholding agent with the Installment Withholding Percent. If withholding on the first installment payment is received during escrow, then compute the percent as follows:

- a. Gain on Sale from
Form 593-E, line 16 \$ _____
- b. Sale Price from
Form 593-E, line 1 \$ _____
- c. Installment Withholding
Percent, divide line a
by line b _____ %

Additional Information

For more information on real estate withholding, get FTB Pub. 1016, Real Estate Withholding Guidelines. To get a withholding form or publication, or to speak to a representative, contact our Withholding Services and Compliance Section's automated telephone service at:

(888) 792-4900 (toll-free), or
(916) 845-4900
FAX **(916) 845-9512**

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For information on requirements to file a California tax return or to get forms call:

From within the
United States. (800) 852-5711

From outside the
United States. (916) 845-6500
(not toll-free)

OR Write to:

TAX FORMS REQUEST SECTION
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

You can view, download, and print California tax forms and publications from our Website at **www.ftb.ca.gov**.

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD (800) 822-6268

Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos,

llame al (800) 852-5711

Fuera de los Estados Unidos,

llame al (916) 845-6500
(cargos aplican)

Sitio en el Internet **www.ftb.ca.gov**

Asistencia para Personas Discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.